

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Tarri E. Furlong Sou-Yen JefferyYeh Group Art Unit No.:

3627

Serial No.:

10/769,117

Examiner:

A. Fischer

Filed on:

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Title: System and Method for

Automatically Generating Expense

POWER OF ATTORNEY AND REVOCATION OF PREVIOUS POWERS

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Sir:

The undersigned, on behalf of Siebel Systems, Inc., a Delaware corporation having a place of business at 500 Oracle Parkway, M/S 5OP7, Redwood Shores, CA, 94065, certifies that to the best of its knowledge and belief it is the assignee or is entitled to ownership of the entire right, title, and interest in and to the above-referenced patent application by virtue of an Assignment filed June 6, 2001, and recorded in the Patent and Trademark Office at Reel 011881, Frame 0603. and represents that the undersigned is a representative authorized and empowered to sign on behalf of Siebel Systems, Inc., which hereby revokes all powers of attorney previously given and appoints the following attorney(s) and/or agent(s):

all practitioners associated with Customer No. 60975

with full power of substitution and revocation, to prosecute this application and to transact all business in the Patent and Trademark Office connected therewith. Send all future correspondence to the address associated with Customer No. 60975.

> Assignee of Interest: Siebel Systems, Inc.

Dated: 8-31-06

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